

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All County Auditors and Assessors, Township Assessors, and Property Tax Assessment Boards of Appeal

FROM: Micah G. Vincent, Commissioner

RE: Legislative Changes Affecting the Correction of Error Appeal

DATE: May 7, 2014

On March 26, 2014, Governor Pence signed into law House Enrolled Act 1266 ("HEA 1266"), Section 19 of which amends IC 6-1.1-15-12 regarding the window of time for filing a Correction of Error Appeal ("Form 133"). This change was effective upon passage. Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

Under IC 6-1.1-15-12, as amended, a taxpayer is not entitled to the remedies available through a Correction of Error Appeal unless the taxpayer files the appeal:

- (1) with the auditor of the county in which the taxes were originally paid; and
- (2) within three years after the taxes were first due.

For example, a taxpayer seeking to file a Correction of Error Appeal concerning his November, 2011 property tax installment has until November 10, 2014 to do so. Indiana Code 6-1.1-15-12, as amended, now mirrors IC 6-1.1-26-1, which allows a person to seek a refund of a tax payment if a claim is filed within three years after the taxes were first due. In sum, a Correction of Error Appeal and corresponding claim for refund must be filed within three years after the taxes were first due.

Contact Information

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